

ATTACHMENT 1

Distribution of Employer Contribution rates for Fiscal year 2011-2012 Broken Down by Benefit Formula

MISCELLANEOUS 2% at age 60 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	19	7%
0-10%	151	57%
10-20%	81	31%
20-30%	12	5%
30-40%	1	0%
40+%	0	0%
	264	100%

MISCELLANEOUS 2% at age 55 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	4	1%
0-10%	102	19%
10-20%	396	74%
20-30%	27	5%
30-40%	2	0%
40+%	2	0%
	533	100%

MISCELLANEOUS 2.5% at age 55 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	0	0%
0-10%	7	3%
10-20%	190	81%
20-30%	35	15%
30-40%	2	1%
40+%	1	0%
	235	100%

* percentages may not add up to 100% due to rounding

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MISCELLANEOUS 2.7% at age 55 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	0	0%
0-10%	5	2%
10-20%	157	58%
20-30%	107	39%
30-40%	3	1%
40+%	0	0%
	272	100%

MISCELLANEOUS 3% at age 60 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	0	0%
0-10%	2	2%
10-20%	61	53%
20-30%	45	39%
30-40%	8	7%
40+%	0	0%
	116	100%

SAFETY 2% at age 55 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	1	2%
0-10%	1	2%
10-20%	30	68%
20-30%	9	20%
30-40%	1	2%
40+%	2	5%
	44	100%

* percentages may not add up to 100% due to rounding

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SAFETY 2% at age 50 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	0	0%
0-10%	0	0%
10-20%	16	24%
20-30%	33	50%
30-40%	11	17%
40+%	6	9%
	66	100%

SAFETY 3% at age 55 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	0	0%
0-10%	0	0%
10-20%	6	5%
20-30%	76	59%
30-40%	37	29%
40+%	9	7%
	128	100%

SAFETY 3% at age 50 2011-2012 Rates

	Number of Plans	Percent of Plans*
0%	0	0%
0-10%	1	0%
10-20%	2	1%
20-30%	135	36%
30-40%	187	49%
40+%	55	14%
	380	100%

* percentages may not add up to 100% due to rounding